

Last name	First name	Middle name/initials
YAN .....	XIANGUANG.	
YANG .....	JEONG .....	YUN
YANG .....	LIU.	
YANG .....	JIONG.	
YANG .....	HANN.	
YANZUK .....	CHRISTOPHER .....	BRYAN
YAO .....	HONGYU.	
YAO .....	LIPING .....	PING
YASUDA .....	RUMIKO .....	O
YASUDA .....	HIROMARO.	
YATES .....	SHEILA .....	ANN
YAZIJI .....	MICHAEL.	
YEO .....	HENRY .....	KIEN-HUNG
YI .....	LI.	
YIN .....	XIAOWEI.	
YOKOSE .....	TOMOAKI.	
YOKOTA .....	MARI.	
YOO .....	DAHEY.	
YOO .....	HEE .....	TAE
YOSEF .....	DANNY .....	BEN
YOSHIDA .....	MAKOTO.	
YOSHIZUMI .....	TETSUO.	
YOUNG .....	DOUGLAS.	
YU .....	YING.	
YUEN .....	KAREN .....	KA YEN
ZAFEIROPOULOS .....	KONSTANTINOS.	
ZANOLLA .....	STEWART .....	ANGELO
ZARKA .....	HISHAM .....	SAMI
ZAU .....	LILLIAN .....	Y
ZAUGG .....	MAXWELL .....	KAY
ZECCHIN .....	ANDREA.	
ZENG .....	SHUXIANG.	
ZENSIUS .....	KIMBERLY .....	ANNE
ZHANG .....	PING.	
ZHANG .....	YAN.	
ZHANG .....	BIN.	
ZHANG .....	WEI.	
ZHELEV .....	YORDAN .....	TRIFONOV
ZHELEVA .....	MARIYA .....	DIMITROVA
ZHENG .....	SHAOQUN.	
ZHENG .....	YONGMING.	
ZHU .....	XIAOMING.	
ZIMMERMAN .....	JULIE .....	RENEE
ZIMMERMANN .....	ALLYSON .....	RENEE
ZIOTEK BADDOUR .....	WANDA .....	MARIE
ZIPP .....	DANIEL .....	FRANCIS
ZOLFAGHARI .....	FARZAD.	
ZORICH .....	MIROSLAV.	
ZUEGER .....	PHILIP.	
ZUMBRUNNEN .....	DANIEL .....	SHAW
ZWART .....	ANNA .....	MARGARET

Dated: October 24, 2024.

Steven B. Levine,

Manager Team 1940, CSDC—Compliance Support, Development & Communications.  
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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Agency Collection Activities; Requesting Comments on Form 709, Form 709-NA.**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return. Form 709-NA United States Gift (and Generation-Skipping Transfer) Tax Return of

Nonresident Not a Citizen of the United States.

**DATES:** Written comments should be received on or before December 30, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-0020 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-2128, at Internal Revenue Service,

Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jason.m.schoonmaker@irs.gov](mailto:jason.m.schoonmaker@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* United States Gift (and Generation-Skipping Transfer) Tax Return.

*OMB Number:* 1545-0020.

*Form Number:* Form 709, 709-NA.

*Abstract:* Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. The IRS uses the information to collect and enforce these taxes, to verify that the taxes are properly computed, and to compute the tax base for the estate tax. Form 709-NA is used to report certain transfers by a nonresident not a citizen of the United States that are subject to the federal gift tax and certain generation-skipping transfer (GST) taxes and to figure the tax due, if any, on those transfers. The Form 709-NA is

also used to allocate the lifetime GST exemption to property transferred during a transferor's lifetime.

*Current Actions:* Form 709-NA is a new form.

*Type of Review:* Revision to previously approved collection.

*Affected Public:* Individuals and household.

*Estimated Number of Responses:* 225,530.

*Estimated Time per Respondent:* 6 hours, 12 minutes.

*Estimated Total Annual Burden Hours:* 1,398,286.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 24, 2024.

**Jason M. Schoonmaker,**

*Tax Analyst.*

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